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UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

CIVIL DIVISION

September 12, 1969



Dear Dr. Sterling:

We have made a review for the settlement of the accounts of certifying officers of the American Revolution Bicentennial Commission through fiscal year 1969. Our review was made pursuant to the Budget and Accounting Act, 1921 (31 U.S.C. 53), and the Accounting and Auditing Act of 1950 (31 U.S.C. 67).

We found the financial management procedures for controlling cash receipts and disbursements in use by the Division of Finance, National Park Service, which maintains the accounts and records for the Commission, to be generally satisfactory except as noted below.

1. The Commission had not been advising the Division of Finance of the estimated cost of travel in advance of trips. Therefore, obligations for such travel were not recorded until the vouchers were presented for payment. The absence of such advice could result in the overobligation of funds.
2. We found travel vouchers covering eight trips made by two travelers where actual subsistence was claimed and paid in lieu of per diem even though the travel was performed under a blanket travel authorization instead of specific approval for each trip as required by regulations. The Standardized Government Travel Regulations, Section 6.12, and Bureau of the Budget Circular No. A-7, Revised, require that each trip be specifically authorized or approved when actual subsistence expense is to be paid.

We also noted a travel voucher claiming the rental of an automobile in the amount of \$75.96 of which \$53.34 was determined to be for personal use together with an amount of \$12.09 attributable to unallowable expenses of the traveler's wife.

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In connection with item 2, we issued Informal Inquiry notices dated July 17, 1969, to the Division of Finance, National Park Service, requesting information as to the authorization for the extra cost of travel claimed and paid on an actual subsistence basis under blanket travel authorizations and the authority for payment out of appropriated funds for rental of an automobile for personal use and for expenses attributable to the traveler's wife.

The statement obtained by the National Park Service from the former Chairman of the Commission, in reply to our Informal Inquiry notices, that he had approved the payment of actual subsistence in lieu of per diem on the questioned vouchers is accepted as adequate authority for these payments. However, we advised the National Park Service that the amount for the automobile rental that was determined to be for personal use and the expenses attributable to the traveler's wife could not be allowed and were for collection from the payee. The National Park Service advised us on August 26, 1969, that these amounts had been collected and deposited to the Commission's appropriation from which previously paid.

In view of the weaknesses noted above, we recommend that the Commission advise the Division of Finance, National Park Service, of the estimated cost of travel in advance of such travel and that each trip for which actual subsistence will be claimed in lieu of per diem be specifically authorized or approved.

In accordance with section 13 of title 8 of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies, the records of financial transactions through June 30, 1969, may be transmitted to the Federal Records Center for storage.

Please advise as to action taken on the recommendations contained in this report.

A copy of this report is being sent to the Director, National Park Service, Department of the Interior.

Sincerely yours,

Charles P. McAuley
Charles P. McAuley
Assistant Director

Dr. J. E. Wallace Sterling
Chairman, American Revolution
Bicentennial Commission
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